

## **Chapter 100 – Controller’s Bulletins**

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## **100.10**

### **Controller's Bulletins & Policy Memos**

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#### **100.10.10 Purpose and intent**

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The Purpose of Controller's Bulletins is to document and communicate financial management and accounting practices, which have been adopted by the Office of the State Controller for the purpose of promulgating uniform financial management practices for state agencies.

#### **100.10.20 Authority**

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In accordance with Title 5, Chapter 143, the Office of the State Controller has authority:

- To maintain an official system of general accounts, unless otherwise provided by law, embracing all the financial transactions of the State Government;
- To examine and approve all contracts, orders and other documents, the purpose of which is to incur financial obligations against the State Government, to ascertain that moneys have been duly appropriated and allotted to meet such obligations and will be available when such obligations will become due and payable;
- To audit and approve bills, invoices, accounts, payrolls and all other evidences of claims, demands or charges against the State Government; and to determine the regularity, legality and correctness of such claims, demands or charges
- To inquire into and cause an inspection to be made of articles and materials furnished, or work and labor performed, for the purpose of ascertaining that the prices, quality and amount of such articles or materials are fair, just and reasonable, and that all the requirements expressed or implied pertaining thereto have been complied with, and to reject or disallow any excess;
- To make monthly reports on all receipts and expenditures of the State Government to the Governor and the State Auditor;

- To make monthly reports on appropriations, allotments, encumbrances and authorized payments to the Governor, to the State Auditor and to the head of the department or agency directly concerned;
- To prescribe the forms of receipts, vouchers, bills or claims to be filed by any and all departments and agencies with the Department of Administrative and Financial Services.
- To prescribe such subsidiary accounts, including cost accounts, for the various departments and agencies as may be desired for the purposes of administration, supervision and financial control;
- To examine the accounts of every department or agency receiving appropriations from the State;
- To report to the Attorney General for such action, civil or criminal, as he may deem necessary, all facts showing illegality in the expenditure of public moneys or the misappropriation of public properties; and,
- To implement internal control standards that define the minimum level of quality acceptable for internal control systems in operation throughout the various state agencies and departments.

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### **100.10.30      Applicability**

Controller's Bulletins apply to all agencies of the State of Maine, unless otherwise noted in a specific bulletin or exempted by statute.

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### **100.10.40      Fiscal year 2003 bulletins**

FY03-01	Department and Agency Responses to Audit Findings and
May 16, 2003	Recommendations

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**100.10.50      Fiscal year 2004 bulletins**

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FY04-01	Use of Universal Identifier by Grant Applicants
July 7, 2003	
FY04-02	Corrective Action Plans related to the Auditor's Findings and Recommendations
July 7, 2003	
FY04-03	Development or Modification of Electronic Data Processing Systems or Business Systems
July 7, 2003	
FY04-04	Fiscal Year End Closing Package for GAAP Reporting
July 28, 2003	
FY04-05	Schedule of Expenditures for Federal Awards 2003
August 5, 2003	
FY04-06	Original Invoice Requirements
Sept 25, 2003	
FY04-07	Type 1 Payment Checks Held in Treasury for Agency Pick-up
October 6, 2003	
FY04-08	Federal Cash Management
July 7, 2003	
FY04-09	Statewide Internal Control
January 5, 2004	
FY04-10	P – 9 Modifications
January 21, 2004	
FY04-11	Single Audit Findings and Recommendations
January 27, 2004	
FY04-12	Internal Control Officers
March 12, 2004	
FY04-13	Payroll/HR System Upgrade
April 13, 2004	
FY04-14	Establishment of CFR Title 2 for Grants Information
May 11, 2004	
FY04-15	Travel Management Requirements
June 11, 2004	

FY04-16      Component Units - Fiscal Year End Closing Package for GAAP Reporting

June 2, 2004

FY04 -17      2004 GAAP Financial Statement Closing Package

June 2, 2004

FY 04-18      State Agency Use of Unapproved Credit Cards

June 18, 2004

FY04-19      Travel Policy Revision to Section 10.50

July 1, 2004

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**100.10.60      Fiscal year 2005 bulletins**

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FY05-01      Code of Ethics for Government Financial Stewards

July 6, 2004

FY05-02      Schedule of Expenditures of Federal Awards for FY 2004

August 4, 2004